

The Gazette of India



EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 237] NEW DELHI, TUESDAY, OCTOBER 12, 1954

CENTRAL BOARD OF REVENUE

NOTIFICATION

CUSTOMS

New Delhi, the 12th October 1954

S.R.O. 3185.—In exercise of the powers conferred by section 75 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Central Board of Revenue, No. 45—Customs, dated the 14th September 1929, the Central Board of Revenue hereby makes the following rules for passing free of import duty baggage landed at customs seaports by passengers from foreign ports, other than those in the French or Portuguese possessions in India, or in Ceylon or Pakistan, and directs that the said rules shall come into force with effect from the 25th day of October 1954, namely:—

Baggage Rules

1. The *bona fide* baggage of a passenger may be exempted from customs duty up to the extent specified in these rules where such baggage accompanies the passenger, does not form part of the cargo, is not included in the manifest and is declared in the proper form, unless the proper officer of Customs in any case otherwise directs.

2. In the case of a husband and a wife travelling together, separate allowances up to the extent specified in these rules are admissible but no such allowances are admissible separately to adult children dependant on their parents or to any minor children travelling with their parents.

3. The following articles imported as baggage by a passenger shall be allowed free of customs duty provided that the articles are the property of such passenger and were in his possession abroad and are imported by him for his own personal use and not for sale, exchange or gift, and do not exceed the scale specified below namely:—

(1) consumable stores,

(a) cigarettes not exceeding	....	100
or cigars not exceeding	....	25
or beedies not exceeding	...	250
or tobacco not exceeding	..	½ lb.
or snuff not exceeding	....	20 tolas;

Note.—The free allowance specified above may be shared in any combination of the five products, the different quantities indicated being deemed equivalent;

- (b) provisions including confectionery, of a value not exceeding Rs. 50, subject to a maximum of Rs. 15 for confectionery;
- (c) medicines in use by the passenger in open bottle or package, in reasonable quantities of a value not exceeding Rs. 30 in all;
- (d) alcoholic liquors not exceeding one quart; and
- (e) perfumed spirit including toilet water in quantity not exceeding half a pint or rupees thirty in value;
- (ii) exposed, or exposed and developed films (including those for home cinemas) and prints of incidents of the passenger's travels abroad, or of a purely personal interest like family photographs;
- (iii) the following used personal effects which show definite signs of use:—
 - (a) wearing apparel and bedding (excluding floor rugs and carpets),
 - (b) two watches or a watch and a travelling clock, of a value not exceeding Rs. 200 each;
 - (c) one camera in the use of the passenger, of a value not exceeding Rs. 400, and
 - (d) jewellery of a value not exceeding Rs. 2,500;

Provided that the jewellery has been in use, for not less than one year and is in the passenger's own personal use:

Provided further that the Customs Collector may where he is so satisfied by reason of the status of a passenger, allow jewellery of a value exceeding Rs. 2,500 to such passenger.

4. In addition to the articles specified in rule 3 a passenger may also be allowed to import free of duty at the discretion of the Customs Collector as baggage articles of a value not exceeding Rs. 2,000, provided that the articles are not intended for sale and are such as could reasonably be treated as baggage or are of a kind normally used for making gifts or as souvenirs. Such articles may include a clock, a watch, a fountain pen, cutlery, crockery, kitchen utensils, portable cooking stoves, electric iron, portable gramophone, toys, pictures, glass-ware, new textiles or any other similar articles of every day use. The free allowance under this rule shall be restricted to articles no one of which singly is of a disproportionately high value. Articles like arms and ammunition, furniture, refrigerators, radios, motor cars, motor cycles, and unexposed films (exceeding a few spools) shall not be passed free as baggage but charged to duty.

5. *Tourists.*—The foregoing provisions applicable to an ordinary passenger shall also apply to a *bona fide* tourist who, in addition, may at the discretion of the Customs Collector, be accorded the following further concessions namely:—

(The scales shown below are per tourist passenger.)

- (i) consumable stores, the following, shall be allowed free of duty:—

(a) Cigarettes not exceeding	....	100
or Cigars not exceeding	....	25
or Tobacco not exceeding	....	1 Ib.

Note.—The additional free allowances specified above may be shared in any combination of the three products, the different quantities indicated being deemed equivalent;

- (b) medicines in use;
- (c) perfumed spirit (including toilet water) half a pint;
- (d) fifty cartridges if imported with sporting firearm; and
- (e) five rolls of films if imported with a camera;
- (ii) the following articles of personal baggage, provided they are the property of the tourist, are imported by him for his own personal use, and are not intended for sale, exchange or trade, shall be allowed free of duty:—
 - (a) one still camera and one cine camera, provided that the conditions of prior use and the limitation of value in rule 3(iii)(c) shall not apply to cameras imported by a tourist;
 - (b) personal effects, that is to say portable articles imported in the baggage or on the person of a tourist which are not covered by the foregoing provisions and which he might reasonably be

expected to carry with him for his own private use, including medical appliances in use, articles required for religious observance, sporting gear, camping equipment, portable sound recording apparatus, on condition of re-export in accordance with the following provisions:—

- (1) A tourist passenger shall, at the port of arrival, deposit an amount equal to the Customs duty on the goods in question or file a guarantee with a scheduled bank or any acceptable person or firm as surety to cover the Customs duty on the articles in question;
- (2) The passenger shall make out a list in triplicate of the articles in question. A copy of the list shall be attached to the guarantee, if filed. The other two copies endorsed by the Customs at the port of arrival shall be delivered to the passenger who shall present them to the Customs Collector at the port of departure along with the goods, for verification and certification of export. The guarantee filed shall be cancelled, or the duty paid refunded, on receipt from the port of departure of a copy of the list certifying actual export. Duty refund may also be obtained from the port of departure if sufficient notice of such intended departure is given to the Custom House at such port.

6. *Baggage imported separately.*—Notwithstanding anything to the contrary in the foregoing rules, bona fide baggage and articles eligible for the concessions under the foregoing provisions except rules 3(i) and 5(i)(a) to 5(i)(c), and landed at any Customs port within two months before or after the arrival of a passenger in India, may be passed, subject to the conditions applicable to baggage accompanying a passenger, at the discretion of the Customs Collector, who may further extend the above period to four months: provided he is satisfied that the failure to import the baggage within the time limit was due to circumstances beyond the passenger's control and that the goods were the property of, and in the possession of the passenger abroad before he left for India.

7. Notwithstanding anything to the contrary in these rules *bona fide baggage* shall include:—

- (a) the personal effects of a passenger or a seaman who dies on the voyage to India, and
- (b) articles imported by a passenger and proved to the satisfaction of the Customs Collector to have belonged to his deceased wife or other deceased member of the family who was dependent on him at the time of death.

Provided that the effects or articles are such that they would have been passed free if the deceased person had been a passenger and they had accompanied him to India.

[No. 121.]
JASJIT SINGH, Secy.

